OCT 3 1 2007 IN THE DISTATES PATENT AND TRADEMARK OFFICE

Application No.

10/509,370

Confirmation No.: 3987

First Named Inventor

Takuya SUGAWARA

Filed

September 28, 2004

TC/A.U.

: 1765

Examiner

: D. V. N. Deo

Docket No.

: 101249.55459US

Customer No.

: 23911

Title

: Method for Forming Insulation Film

## AMENDMENT AFTER FINAL UNDER 37 C.F.R. §1.116

Mail Stop RCE

Commissioner for Patents P.O. Box 1450 Alexandria , VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the final Office Action dated August 22, 2007.

Amendments to the Claims are reflected in the listing of claims beginning on page 2 of this paper.

Remarks begin on page 13 of this paper.

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